

THE HOUSE OF COMMONS OF CANADA.

BILL 54.

An Act to amend the Income War Tax Act (Special Tax).

R.S., c. 97;
1932, c. 44;
1932-33, c. 15;
1934, c. 19.

HIS Majesty, by and with the advice and consent of the Senate and House of Commons of Canada, enacts as follows:—

1. The *Income War Tax Act*, chapter ninety-seven of the Revised Statutes of Canada, 1927, is amended by inserting immediately after section nine thereof the following section:—

Special
Income Tax
on certain
salaries.

“9A. (1) Notwithstanding anything contained in this Act or in any other statute or law, the members of the judiciary and Commissioned Officers of the Military, Naval and Air Forces of Canada and of the Royal Canadian Mounted Police shall be liable to pay a special income tax of five per centum upon the salaries or pay paid to them by the Dominion of Canada.

Payable on
salaries for
1935-1936.

(2) The special tax imposed hereby shall apply only to the said salaries or pay received during or in respect of the fiscal year commencing the first day of April, 1935, and ending the thirty-first day of March, 1936, and shall be payable by the taxpayer in twelve equal monthly instalments on the last day of each month commencing in April, 1935: provided that in the case of persons appointed during the fiscal year, the tax shall be payable in equal monthly instalments on the last day of each month.

Interest on
default.

(3) In case default is made in the payment of any instalment, the taxpayer shall thereafter be liable to pay interest at the rate of six per centum per annum upon such instalment to the time payment is made.

Special tax
additional.

(4) The special tax imposed hereby shall be in addition to any other tax payable under this Act.